

Session 120 - (2013-2014)

H 3767 General Bill, By Hixon, J.R. Smith, Quinn, Southard, Huggins, Bowen, Stavrinakis, Sabb, Allison, Atwater, Ballentine, Barfield, Chumley, Clyburn, Cole, Daning, Dillard, Erickson, Felder, Finlay, George, Goldfinch, Hamilton, Harrell, Hayes, Hiott, Horne, Hosey, Jefferson, Kennedy, Loftis, Long, Lowe, Lucas, Merrill, V.S. Moss, Norman, Ott, Owens, Pope, Putnam, Riley, Rivers, Rutherford, Simrill, Skelton, Sottile, Spires, Tallon, Taylor, Toole, Wells and Wood

Summary: Accommodation tax

A BILL TO AMEND SECTION 12-36-920, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TWO PERCENT STATE SALES TAX IMPOSED ON ACCOMMODATIONS, SO AS TO PROVIDE THAT THE TAX DOES NOT APPLY TO GROSS PROCEEDS FROM RENTALS RECEIVED BY PERSONS RENTING THEIR PERSONAL RESIDENCE FOR FEWER THAN FIFTEEN DAYS TOTAL IN A YEAR AND IF THE GROSS PROCEEDS OF THE RENTAL INCOME ARE EXCLUDED FROM FEDERAL TAXABLE INCOME PURSUANT TO THE PROVISIONS OF SECTION 280A(g) OF THE INTERNAL REVENUE CODE OF 1986.

03/06/13	House	Introduced and read first time (House Journal-page 73)
03/06/13	House	Referred to Committee on Ways and Means (House Journal-page 73)
04/18/13	House	Committee report: Favorable Ways and Means (House Journal-page 19)
04/24/13	House	Read second time (House Journal-page 123)
04/24/13	House	Roll call Yeas-107 Nays-0 (House Journal-page 124)
04/25/13	House	Read third time and sent to Senate (House Journal-page 34)
04/25/13	Senate	Introduced and read first time (Senate Journal-page 10)
04/25/13	Senate	Referred to Committee on Finance (Senate Journal-page 10)